

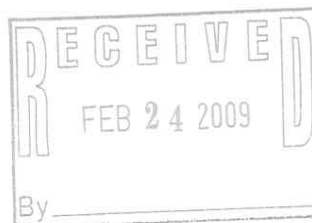
# COUNTY OF TULARE

## DISTRICT ATTORNEY'S OFFICE

AUDIT OF VIOLENCE AGAINST WOMEN  
VERTICAL PROSECUTION PROGRAM  
GRANT AWARD NUMBER VV07030540

FOR THE PROGRAM PERIOD  
JULY 1, 2007 THROUGH JUNE 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04486

Assigned To: Leahy

Date Reviewed: 2/24/09

Reviewer's Initials: SL

Date Review(s) Completed: 2/24/09

**County of Tulare  
District Attorney's Office  
Violence Against Women Vertical Prosecution Program  
Grant Award Number VV07030540  
For the Program Period July 1, 2007 through June 30, 2008**

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## **INDEPENDENT AUDITOR'S REPORT**

County of Tulare Board of Supervisors  
County Civic Center  
Visalia, CA 93291

We have audited the accompanying Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program (Governor's Office of Emergency Services Grant Award Number VV07030540) for the program period July 1, 2007 through June 30, 2008, as listed in the Table of Contents. These statements are the responsibility of the District Attorney's Office. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and that expenditures were in conformity with the purposes of the program as specified in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purpose of complying with the audit requirement of the Governor's Office of Emergency Services, Violence Against Women Vertical Prosecution Program Guidelines for Grant Award Number VV07030540 and are not intended to be a complete presentation of the County of Tulare, District Attorney's Office revenues and expenditures.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the budgeted, claimed, and recommended allowable costs for the County of

County of Tulare Board of Supervisors  
Violence Against Women Vertical Prosecution Program

Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program (Governor's Office of Emergency Services Grant Award Number VV07030540) for the program period July 1, 2007 through June 30, 2008, in conformity with accounting principles generally accepted in the United States of America and those outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2009, on our consideration of the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the County of Tulare District Attorney's Office and Board of Supervisors, and Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

This audit was performed by the Internal Audit Division of the County of Tulare Auditor/Controller's Office. This division is independent in respect to the County of Tulare District Attorney's Office.



Doreen Hutchings, CPA  
Chief Internal Auditor  
February 2, 2009

COUNTY OF TULARE  
DISTRICT ATTORNEY'S OFFICE  
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM  
GRANT AWARD NUMBER VV07030540  
BALANCE SHEET  
AS OF JUNE 30, 2008

ASSETS:

|                                  |          |
|----------------------------------|----------|
| Accounts Receivable (See Note 5) | \$ 7,921 |
|----------------------------------|----------|

|              |       |
|--------------|-------|
| Total Assets | 7,921 |
|--------------|-------|

LIABILITIES:

|                                  |       |
|----------------------------------|-------|
| Advance from County General Fund | 7,921 |
|----------------------------------|-------|

|                   |       |
|-------------------|-------|
| Total Liabilities | 7,921 |
|-------------------|-------|

FUND BALANCE:

|              |      |
|--------------|------|
| Fund Balance | \$ - |
|--------------|------|

|                    |      |
|--------------------|------|
| Total Fund Balance | \$ - |
|--------------------|------|

|                                    |                 |
|------------------------------------|-----------------|
| Total Liabilities and Fund Balance | <u>\$ 7,921</u> |
|------------------------------------|-----------------|

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE  
 DISTRICT ATTORNEY'S OFFICE  
 VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM  
 GRANT AWARD NUMBER VV07030540  
 STATUS OF CASH  
 FOR THE PROGRAM PERIOD JULY 1, 2007 TO JUNE 30, 2008

|   | For the Fiscal<br>Year Ended<br>June 30, 2008 |
|---|---|
| Cash Received:                                |   |
| Federal Grant Cash Received                   | \$ 97,079                                     |
| Total Cash Received                           | 97,079  |
| Grant Expenditures:                           |   |
| Personal Services                             | 105,000                                       |
| Operating Expenditures                        | -   |
| Total Expenditures                            | 105,000                                       |
| Grant Expenditures in Excess of Cash Received | (7,921)                                       |
| Accounts Receivable:                          |   |
| Federal                                       | 7,921   |
| Total Accounts Receivable                     | 7,921   |
| Cash on Hand as of June 30, 2008              | \$ -  |

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE  
 DISTRICT ATTORNEY'S OFFICE  
 VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM  
 GRANT AWARD NUMBER VV07030540  
 SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES  
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

|                        | Original and Final<br>Approved Budget |                  | Cumulative<br>Expenditures<br>Claimed |                  | Variance<br>with<br>Final Budget |                 |
|------------------------|---------------------------------------|------------------|---------------------------------------|------------------|----------------------------------|-----------------|
|                        | Federal                               | County<br>Match  | Federal                               | County<br>Match  | Federal                          | County<br>Match |
| <u>Expenditures:</u>   |                                       |                  |                                       |                  |                                  |                 |
| Personal Services      | \$ 105,000                            | \$ 35,000        | \$ 105,000                            | \$ 35,000        | \$ -                             | \$ -            |
| Operating Expenditures | -                                     | -                | -                                     | -                | -                                | -               |
| Totals                 | <u>\$ 105,000</u>                     | <u>\$ 35,000</u> | <u>\$ 105,000</u>                     | <u>\$ 35,000</u> | <u>\$ -</u>                      | <u>\$ -</u>     |

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE  
 DISTRICT ATTORNEY'S OFFICE  
 VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM  
 GRANT AWARD NUMBER VV07030540  
 SCHEDULE OF COSTS CLAIMED AND ACCEPTED  
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

|                        | <u>Costs<br/>Claimed</u> | <u>Costs<br/>Accepted</u> | <u>Costs<br/>Questioned</u> | <u>Costs<br/>Recommended<br/>for Disallowance</u> | <u>Net<br/>County<br/>Cost</u> |
|------------------------|--------------------------|---------------------------|-----------------------------|---|--------------------------------|
| Personal Services      | \$ 140,000               | \$ 137,304                | \$ 2,696                    | \$ 2,696 (1)                                      | \$ 32,783                      |
| Operating Expenditures | -                        | -                         | -                           | -   | 230                            |
| Totals                 | <u>\$ 140,000</u>        | <u>\$ 137,304</u>         | <u>\$ 2,696</u>             | <u>\$ 2,696</u>                                   | <u>\$ 33,013 (2)</u>           |

- (1) Grant was charged \$2,696 of salaries and benefits for employee who worked on a different program.

Response:

We will ensure that in the future, all allowable costs are claimed correctly. Since we overmatch beyond the requirement, the disallowed costs have been resolved.

- (2) Net County Cost consists of expenditures in excess of both the VAWA funding and the 25% matching requirement.

The accompanying notes are an integral part of these financial statements.



**County of Tulare  
District Attorney's Office  
Violence Against Women Vertical Prosecution Program  
Grant Award Number VV07030540  
Notes to Financial Statements  
For the Program Period July 1, 2007 through June 30, 2008**

**Note 1: Program Summary**

The County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program's (Program) objectives include the full prosecution of violent crimes against women while improving conviction rates and providing more consistent and appropriate sentencing, and ensuring minimization of trauma to victims while providing maximum assistance to the victims. Funds are provided by the Governor's Office of Emergency Services (OES) of the State of California to fund expenses for operation of the Program. The County of Tulare, District Attorney's Office entered into the Program with OES for the program period July 1, 2007 through June 30, 2008 with a total budgeted project cost of \$140,000. The Program requires a County match of 25% of the total expenditures. The final Form 201 was filed July 29, 2008.

**Note 2: Significant Accounting Policies**

The County of Tulare, District Attorney's Office accounts for grant proceeds and expenditures using the modified accrual basis of accounting. Under this method, Program revenues are recognized when measurable and available to finance expenditures of the current period. These include amounts that have been spent but not yet reimbursed to the County of Tulare, which are accrued. Expenditures are generally recorded when a liability is incurred as under the accrual method of accounting.

**Note 3: Match Requirement**

The Violence Against Women Vertical Prosecution Program's required match of 25% has been met with funds provided by the County of Tulare, District Attorney's Office General Fund. Expenditures billed to the General Fund consist of personal costs for a portion of the salary and benefits for a full time Deputy District Attorney and a full time DA Investigator II. Equipment was neither budgeted nor purchased during the program period. These expenses totaled \$35,000 for the program period July 1, 2007 through June 30, 2008. Expenditures for the 75% Governor's Office of Emergency Services funds are billed to the Violence Against Women Vertical Prosecution Program.

**County of Tulare**  
**District Attorney's Office**  
**Violence Against Women Vertical Prosecution Program**  
**Grant Award Number VV07030540**  
**Notes to Financial Statements**  
**For the Program Period July 1, 2007 through June 30, 2008**

Note 4: Claimed Costs

Claimed costs were obtained from the Forms 201 for Grant Award Number VV07030540 filed quarterly with the Governor's Office of Emergency Services for the program period July 1, 2007 through June 30, 2008. These invoices agree with the County of Tulare, District Attorney's Office accounting records.

Note 5: Summary of Grant Revenues and Expenditures

A summary of federal grant revenues and expenditures for the program period July 1, 2007 through June 30, 2008 is as follows:

| <u>Grant<br/>Award Number</u> | <u>VAWA<br/>Budgeted<br/>Expenditures</u> | <u>VAWA<br/>Claimed<br/>Expenditures</u> | <u>Revenues<br/>Received</u> | <u>Balance of<br/>Funds to<br/>be Received</u> |
|-------------------------------|---|--|------------------------------|--|
| VV07030540                    | \$ 140,000                                | \$ 140,000                               | \$ 97,079                    | \$ 7,921                                       |

The final payment of \$7,921 was received September 9, 2008.

Note 6: Net County Cost

Net County Cost represents program expenditures in excess of both the 25% County Match and the 75% Governor's Office of Emergency Services award. These expenditures consist of both personal services and operating expenses. Personal services include the excess over the budgeted amount of the salary and benefits of an attorney and investigator. Operating expenses include payroll processing fees. These amounts are paid from the County's general fund, representing a Net County Cost. Total expenditures for the program period July 1, 2007 through June 30, 2008 were \$173,013. Therefore, Net County Cost for the program period totaled \$33,013.

## Other Reports



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

County of Tulare Board of Supervisors  
County Civic Center  
Visalia, CA 93291

We have audited the Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program (Governor's Office of Emergency Services Grant Award Number VV07030540) as of and for the program period July 1, 2007 through June 30, 2008, and have issued our report thereon dated February 2, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the statements, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of

County of Tulare Board of Supervisors  
Violence Against Women Vertical Prosecution Program

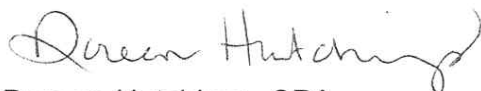
Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Program's statements that is more than inconsequential will not be prevented or detected by the Program's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Program's statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements applicable to the County of Tulare, District Attorney's Office, Violence Against Women Vertical Prosecution Program, noncompliance with which could have a direct and material effect on the determination of statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. This instance of noncompliance is reported on page 6 of the financial statements under the column "Costs Recommended for Disallowance."

This report is intended solely for the information and use of the governing body and management of the County of Tulare District Attorney's Office and Board of Supervisors, and the Governor's Office of Emergency Services and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Doreen Hutchings, CPA  
County of Tulare  
Chief Internal Auditor  
February 2, 2009